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July 21, 2010

Cynthia T. Brown
Chief, Section of Administration
Office of Proceedings
Surface Transportation Board
395 E. Street, SW
Washington, DC 20423

VIA ELECTRONIC FILING

STB
Office of Proceedings

Jul 21 2010

Part of
Public Record

RE: STB Finance Docket No. 35348
CSX Transportation, Inc and Delaware & Hudson Railway Company, Inc.-

Dear Ms. Brown:

Jointa Galusha, LLC and Pallette Stone Corp. (JG/Pal) have submitted documents to the STB regarding Finance Docket #35348 between CSX Transportation, Inc. (CSX) and the Delaware and Hudson Railway Company, Inc. (D&H).

Subsequent to those submissions, our concerns have been addressed and resolved by the D&H. We are confident that traffic service will improve as well as create efficiencies which are expected to create a win-win for both the D&H as well as for JG/Pal. JG/Pal is also in agreement with the statements pertaining to the Albany-Fresh Pond Segment and Conclusions of the New York State Department of Transportation's comments submitted to the STB dated July 2, 2010.

Therefore, please consider all of our prior submissions as having been addressed and satisfied. JG/Pal is in support of the application of the Joint Use Agreement between CSX and the D&H. Thank you for the opportunity to submit our comments.

Sincerely

John P. Davidson
Vice President
Jointa Galusha LLC
Pallette Stone Corp.